

A.A.10.3.2 Parties to the case

Contents

This section relates to the principle of an adversarial system in civil cases.

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Rule

- A case must be brought by filing a writ with the competent court. The writ has certain formal requirements. See [Section 348 of the Danish Administration of Justice Act](#).
- If the writ does not meet the formal requirements, the court may dismiss the case. See [Section 349 of the Danish Administration of Justice Act](#).
- The writ must be filed by a person who has the authority to act in the case. This includes the party itself or an attorney acting on behalf of the party. See [Section 260 of the Danish Administration of Justice Act](#).

Definition of when the Danish Ministry of Taxation or the Tax Administration is a party.

The Danish Ministry of Taxation is a party in civil cases with the exception of

- cases that involve collection
- cases that involve calculation of inheritance tax
- cases that involve additional payment and compensation

where the Tax Administration is a party to the case.

List of decisions, judgements, rulings, tax authority notifications etc.

The diagram shows applicable decisions in the area of:

Decision and associated tax authority notification, where applicable	Decision in key words	Additional comments
Supreme Court rulings		
SKM2011.24.HR	Judicial review of administrative decisions in tax cases which have been	See also SKM2011.762.ØLR .

	heard by the Danish National Tax Tribunal must take place by bringing an action against the Danish Ministry of Taxation, even where the 'skip rule' contained in Section 48, sub-section 2 of the Danish Tax Administration Act has been exercised. The case against the Danish National Tax Tribunal was therefore dismissed.	
High court rulings		
SKM2010.721.ØLR	Dismissal of the case. The writ was signed by a person with a degree in Economics and it had not been demonstrated that this person was employed by the company bringing the action.	No authority to act in the case, Section 260 of the Danish Administration of Justice Act.
District court rulings		
SKM2017.254.BR	The plaintiff had instituted proceedings against the Danish Tax Appeals Agency to try the decision by the Danish Tax Appeals Agency. The court dismissed the case. The court referred to the fact that the plaintiff on receipt of the decision by the Danish Tax Appeals Agency had expressly been told that instituting proceedings in the courts relating to the decision should be done by filing suit against the Danish Ministry of Taxation.	
SKM2010.336.BR	Dismissal of the case, as the writ had been signed by the plaintiff's accountant.	The accountant had no authority to act in the case, Section 260 of the Danish Administration of Justice Act.